



JUSTIN P. WILSON
Comptroller

JASON E. MUMPOWER
Deputy Comptroller

January 30, 2020

MEMORANDUM

TO: Lieutenant Governor Randy McNally
Speaker of the Senate

Representative Cameron Sexton
Speaker of the House of Representatives

FROM: Jim Arnette, Director
Division of Local Government Audit

A handwritten signature in black ink, reading "Jim Arnette".

SUBJECT: Water Loss Filing per Section 7-82-401(i) and 68-221-1010 (d)(3),
Tennessee Code Annotated

Beginning in January 2013, the Utility Management Review Board and the Water and Wastewater Financing Board began requiring utility districts, cities and other water systems to use a water loss evaluation tool developed by the American Water Works Association (AWWA). This tool produces a number of performance indicators and calculates a “validity score” based on information entered by system personnel.

The attached spreadsheet presents one of the performance indicators and the validity score for each financial report received between January 1, 2016 and December 31, 2019.

If you have any questions or need additional information, please contact me.

Enclosures:

1. Description of Data
2. Schedule of Water Loss in Tennessee Local Governments

cc: Mr. Justin P. Wilson
Comptroller of the Treasury

Description of Data

Legislative Report Due February 1, 2020

Non-Revenue Water as Percent by Cost of Operating System

Non-Revenue water is defined as:

the cost of water that is produced and/or purchased that does not produce any revenue for the system (non-revenue water). It includes apparent losses, real losses, unbilled meter and unbilled unmetered amounts.

Cost to operate the system is defined as:

the costs for operations, maintenance and any annually incurred costs for long-term upkeep of the system, such as repayment of capital bonds for infrastructure expansion or improvement. Typical costs include employee salaries and benefits, materials, equipment, insurance, fees, administrative costs and all other costs that exist to sustain the drinking water supply. These costs should not include any costs to operate wastewater, biosolids or other systems outside of drinking water.

The performance indicator “non-revenue water as a percent by cost of operating system” is determined by:

- (1) converting the non-revenue water, which is expressed in million gallons, to a monetary amount; and
- (2) calculating the cost to operate the system;
- (3) expressing the monetary cost of non-revenue water as a percentage of the cost to operate the system.

Validity Score

The validity score helps assess the reliability of the data that was used to produce the performance indicator. The maximum validity score is 100. The validity score is calculated based on data entered by system personnel. The input data ranks the reliability of input items based on specific criteria established by the American Water Works Association (AWWA).

Excessive Water Loss

The Utility Management Review Board and the Water and Wastewater Financing Board developed and adopted a phase-in schedule related to the definition of excessive water loss. A water system is deemed to have excessive water loss if it does not comply with the parameters for the applicable year the schedule is submitted.

Validity Score of	65 or less (1/1/2013 to 12/31/2014)
	70 or less (1/1/2015 to 12/31/2016)
	75 or less (1/1/2017 to 12/31/2018)
	80 or less (1/1/2019 to 12/31/2020)

Non-Revenue Water as Percent by Cost of Operating
System of 30% or greater (1/1/2013 to 12/31/2014)
 25% or greater (1/1/2015 to 12/31/2016)
 20% or greater (1/1/2017 to 12/31/2018)
 20% or greater (1/1/2019 to 12/31/2020)

Division of Local Government Audit
Schedule of Water Loss in Tennessee Local Governments
As Reported in Annual Financial Audit Reports for the Fiscal Years Ended 2019, 2018, 2017, and 2016
Received During the Period January 1, 2016 through December 31, 2019

		2019			2018		2017		2016			
		Measurement Indicators			Measurement Indicators			Measurement Indicators			Measurement Indicators	
		Fiscal	Non-	Validity	Non-	Validity	Non-	Validity	Non-	Validity		
		Year	Revenue	Score	Revenue	Score	Revenue	Score	Revenue	Score		
Entity Name		End	Water	Percentage	Water	Percentage	Water	Percentage	Water	Percentage		
			Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage		
Municipalities												
1	Adamsville	6/30	6.1 %	84 %	2.8 %	84 %	9.0 %	84 %	5.6 %	84 %		
2	Alamo	6/30	(1)	(1)	6.8	83	5.4	81	5.3	79		
3	Alcoa	6/30	5.1	81	4.9	86	5.3	88	3.7	87		
4	Alexandria	6/30	22.4	83	27.9	78	22.9	82	34.0	82		
5	Algood	6/30	(1)	(1)	11.6	81	(2)	89	10.3	89		
6	Allardt	6/30	30.2	83	23.7	83	19.2	82	18.3	81		
7	Ashland City	6/30	14.8	82	10.8	86	10.0	86	14.4	83		
8	Athens	6/30	10.1	92	9.9	95	8.7	95	6.3	95		
9	Atoka	6/30	(1)	(1)	8.1	92	0.8	92	0.8	91		
10	Atwood	6/30	(1)	(1)	10.2	82	7.5	82	6.9	82		
11	Bartlett	6/30	15.0	82	3.0	82	3.5	82	5.0	82		
12	Baxter	6/30	10.2	83	8.8	87	9.1	93	10.6	92		
13	Bell Buckle	6/30	5.5	83	5.3	83	8.3	83	7.4	83		
14	Bells	6/30	(1)	(1)	4.6	82	4.2	82	8.4	82		
15	Benton	6/30	(1)	(1)	8.6	83	7672.3	81	7.9	79		
16	Bethel Springs	6/30	(1)	(1)	5.0	82	4.8	82	7.4	82		
17	Big Sandy	6/30	(1)	(1)	(1)	(1)	4.8	82	6.4	82		
18	Bluff City	6/30	(1)	(1)	12.3	81	19.7	74	22.5	70		
19	Bolivar	6/30	(1)	(1)	3.9	82	5.2	81	3.4	79		
20	Bradford	6/30	(1)	(1)	3.2	83	4.5	84	4.2	84		
21	Brentwood	6/30	13.5	85	16.5	84	24.4	76	23.0	75		
22	Brighton	6/30	(1)	(1)	1.8	83	2.3	83	0.7	91		
23	Bristol	6/30	7.3	86	11.2	89	11.7	89	13.6	90		
24	Bruceton	6/30	(1)	(1)	9.2	84	10.3	82	8.4	81		
25	Byrdstown	6/30	(1)	(1)	11.5	80	58.8	82	17.6	83		
26	Camden	6/30	10.7	82	10.4	82	9.7	85	9.7	85		
27	Carthage	6/30	(1)	(1)	9.4	82	10.0	82	13.7	81		
28	Celina	6/30	18.1	81	11.7	81	12.2	80	13.8	79		

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		Measurement Indicators			Measurement Indicators		Measurement Indicators		Measurement Indicators	
		Fiscal Year End	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage	Non-Revenue Water Percentage	Validity Score Percentage
Municipalities										
29	Centerville	6/30	(1) %	(1) %	14.2 %	85 %	18.8 %	82 %	16.8 %	81 %
30	Chapel Hill	6/30	8.6	85	10.6	83	8.8	80	13.2	71
31	Clarksville	6/30	15.3	88	16.2	88	12.3	88	12.3	88
32	Cleveland	6/30	13.4	82	12.3	82	12.3	82	12.5	82
33	Clifton	6/30	(1)	(1)	4.4	84	3.4	84	3.4	84
34	Clinton	6/30	4.9	82	4.9	83	5.4	83	4.9	83
35	Collierville	6/30	1.7	86	1.8	78	1.9	80	1.8	76
36	Collinwood	6/30	(1)	(1)	11.1	62	13.5	62	15.3	63
37	Columbia	6/30	0.9	85	0.9	85	0.8	88	0.9	88
38	Cookeville	6/30	(1)	(1)	11.3	85	11.0	85	12.6	85
39	Copperhill	6/30	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
40	Covington	6/30	(1)	(1)	11.5	83	11.0	83	27.5	82
41	Cowan	6/30	26.0	78	17.5	78	22.3	78	24.7	78
42	Crossville	6/30	5.0	86	8.9	88	5.7	88	4.9	86
43	Cumberland City	6/30	9.9	82	4.0	81	9.2	81	4.7	81
44	Cumberland Gap	6/30	(1)	(1)	16.7	85	15.7	84	20.7	79
45	Dandridge	6/30	(1)	(1)	12.6	80	9.7	80	9.3	80
46	Dayton	6/30	(1)	(1)	12.0	90	11.2	90	11.2	90
47	Decatur	6/30	(1)	(1)	15.2	80	10.9	80	7.3	83
48	Decaturville	6/30	4.3	81	2.7	81	10.0	81	10.7	77
49	Decherd	6/30	(1)	(1)	20.2	86	17.7	86	17.8	85
50	Dover	6/30	9.8	85	10.1	83	15.7	83	16.5	82
51	Dresden	6/30	(1)	(1)	9.1	82	7.0	81	6.8	80
52	Dunlap	6/30	(1)	(1)	1.5	86	1.5	83	1.6	83
53	Dyer	6/30	(1)	(1)	4.9	82	4.2	83	1.8	83
54	Dyersburg	6/30	(1)	(1)	0.5	85	0.6	85	0.5	85
55	Eastview	6/30	(1)	(1)	14.1	82	16.7	82	8.1	82
56	Elizabethton	6/30	16.9	80	17.8	79	14.3	79	15.4	79

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		Measurement Indicators			Measurement Indicators		Measurement Indicators		Measurement Indicators	
		Fiscal Year	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score
Entity Name		End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage
Municipalities										
57	Englewood	6/30	(1) %	(1) %	5.4 %	84 %	25.1 %	84 %	26.3 %	82 %
58	Erin	6/30	13.6	82	26.1	82	24.5	82	20.3	83
59	Erwin	6/30	7.0	88	6.9	88	6.1	88	5.6	87
60	Estill Springs	6/30	13.6	84	11.1	84	11.5	84	6.1	70
61	Etowah	6/30	(1)	(1)	11.5	84	13.0	84	12.3	82
62	Fayetteville	6/30	3.4	93	3.4	89	3.7	89	4.8	87
63	Franklin	6/30	18.4	82	16.7	82	15.9	82	15.7	80
64	Friendship	6/30	(1)	(1)	5.4	82	23.5	70	23.1	83
65	Friendsville	6/30	(1)	(1)	10.1	88	11.4	87	11.0	87
66	Gainesboro	6/30	9.1	84	12.5	84	18.1	84	19.6	84
67	Gallatin	6/30	16.6	90	16.0	85	9.4	85	9.7	85
68	Gallaway	6/30	(1)	(1)	9.7	80	10.0	80	8.0	72
69	Gates	6/30	(1)	(1)	9.0	70	4.8	71	4.8	71
70	Gatlinburg	6/30	9.9	82	15.9	80	17.5	77	13.1	76
71	Germantown	6/30	4.3	82	3.1	82	4.5	82	2.7	82
72	Gibson	6/30	(1)	(1)	7.0	81	8.3	82	10.1	81
73	Gleason	6/30	(1)	(1)	(1)	(1)	7.8	69	7.4	82
74	Grand Junction	6/30	(1)	(1)	9.3	78	9.2	78	11.5	62
75	Graysville	6/30	(1)	(1)	6.4	90	10.2	90	9.3	90
76	Greenbrier	6/30	(1)	(1)	21.8	85	19.5	85	23.5	85
77	Greeneville	6/30	(1)	(1)	5.9	90	6.0	92	5.9	92
78	Greenfield	6/30	(1)	(1)	13.2	83	9.6	82	8.1	82
79	Halls	6/30	2.4	84	2.1	88	2.5	84	2.3	82
80	Harriman	6/30	(1)	(1)	15.7	83	17.1	83	19.5	83
81	Henderson	6/30	5.9	85	6.0	85	8.3	84	11.0	84
82	Henning	6/30	(1)	(1)	7.2	81	78.7	43	78.1	48
83	Henry	6/30	(1)	(1)	11.0	82	15.2	82	7.4	81
84	Hohenwald	6/30	(1)	(1)	6.8	59	7.1	45	23.6	83

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Municipalities										
85	Hollow Rock	6/30	(1) %	(1) %	10.7 %	84 %	6.5 %	83 %	4.5 %	82 %
86	Hornsby	6/30	(1)	(1)	15.8	82	9.4	82	10.9	82
87	Humboldt	6/30	(1)	(1)	5.1	83	4.8	83	3.8	82
88	Huntingdon	6/30	(1)	(1)	6.3	84	5.4	84	5.9	83
89	Huntland	6/30	10.4	84	6.0	84	7.7	84	10.3	84
90	Jamestown	6/30	(1)	(1)	(1)	(1)	6.5	83	5.6	83
91	Jasper	6/30	(1)	(1)	5.5	76	4.8	76	5.1	78
92	Jefferson City	6/30	(1)	(1)	9.1	78	8.9	78	9.1	78
93	Jellico	6/30	(1)	(1)	8.5	80	5.9	80	8.3	80
94	Johnson City	6/30	7.6	82	7.8	82	9.2	79	8.9	71
95	Jonesborough	6/30	7.4	80	6.9	80	6.5	80	9.3	76
96	Kenton	6/30	(1)	(1)	11.8	79	13.1	74	23.3	74
97	Kingsport	6/30	4.8	83	5.2	83	6.6	79	8.3	79
98	Kingston	6/30	5.0	94	7.0	94	7.7	93	7.7	93
99	Knoxville	6/30	9.1	82	9.9	82	5.5	94	7.2	94
100	Lafayette	6/30	14.3	80	13.9	78	14.8	78	13.9	72
101	LaFollette	6/30	5.0	89	4.2	90	3.8	90	3.7	90
102	LaGrange	6/30	(1)	(1)	3.8	82	3.1	82	4.2	80
103	Lake City (Rocky Top)	6/30	10.2	82	2.9	82	3.5	82	10.0	79
104	LaVergne	6/30	8.7	81	9.4	78	11.2	78	42.0	79
105	Lawrenceburg	6/30	18.0	83	16.4	83	15.6	83	15.0	83
106	Lebanon	6/30	(1)	(1)	18.8	79	19.8	79	22.3	79
107	Lenoir City	6/30	(1)	(1)	13.8	82	15.2	81	15.6	81
108	Lewisburg	6/30	12.2	85	11.2	85	20.0	85	11.6	85
109	Lexington	6/30	(1)	(1)	5.7	87	9.0	89	8.9	84
110	Linden	6/30	12.9	82	8.9	79	12.4	81	21.3	81
111	Livingston	6/30	31.6	77	6.1	77	8.9	77	1.8	76
112	Lobelville	6/30	5.4	83	5.0	83	6.6	76	8.6	76

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Municipalities										
113	Loretto	6/30	6.3 %	81 %	13.7 %	81 %	9.1 %	81 %	16.4 %	81 %
114	Loudon	6/30	(1)	(1)	12.5	85	16.9	78	15.8	75
115	Lynnville	6/30	(1)	(1)	4.2	82	8.1	82	16.0	82
116	Madisonville	6/30	(1)	(1)	10.5	85	8.6	85	23.8	85
117	Manchester	6/30	(1)	(1)	3.3	92	5.3	92	3.8	92
118	Martin	6/30	(1)	(1)	6.8	84	7.9	84	9.8	84
119	Mason	6/30	(1)	(1)	(1)	(1)	(1)	(1)	(2)	(2)
120	Maryville	6/30	3.8	83	4.7	83	3.3	83	4.9	78
121	Maury City	6/30	(1)	(1)	4.6	81	5.7	80	5.6	80
122	Maynardville	6/30	(1)	(1)	3.2	83	8.5	82	11.7	75
123	McEwen	6/30	(1)	(1)	6.4	82	14.2	82	16.1	78
124	McKenzie	6/30	(1)	(1)	167.2	80	15.3	80	15.1	77
125	McLemoresville	6/30	(1)	(1)	3.1	83	3.6	83	6.1	70
126	McMinnville	6/30	5.6	87	7.4	87	7.4	87	7.7	87
127	Memphis	6/30	3.2	83	2.3	77	2.7	76	2.1	76
128	Michie	6/30	(1)	(1)	8.7	84	8.6	83	6.5	78
129	Middleton	6/30	2.1	84	1.3	83	5.2	83	1.7	85
130	Milan	6/30	7.1	84	6.7	84	15.1	94	18.9	94
131	Millington	6/30	(1)	(1)	7.7	82	6.6	65	6.1	80
132	Monteagle	6/30	(1)	(1)	4.5	82	12.3	82	9.4	82
133	Monterey	6/30	14.2	82	13.7	82	21.1	82	19.8	82
134	Morristown	6/30	18.2	90	6.1	89	6.6	89	5.1	89
135	Moscow	6/30	(1)	(1)	12.9	78	16.3	78	16.5	78
136	Mosheim	6/30	5.2	83	5.4	83	5.3	86	11.7	86
137	Mount Pleasant	6/30	17.1	81	8.3	78	7.8	67	9.8	71
138	Mountain City	6/30	8.0	77	6.4	77	6.5	77	9.9	77
139	Munford	6/30	6.4	83	4.0	85	4.0	82	22.6	79
140	Murfreesboro	6/30	(1)	(1)	6.6	83	7.9	82	9.6	82

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		Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score
Entity Name	Fiscal Year End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage
Municipalities									
141	New Johnsonville	6/30	7.9 %	81 %	6.8 %	81 %	4.6 %	83 %	4.8 %
142	Newbern	6/30	(1)	(1)	12.9	82	11.8	80	11.6
143	Newport	6/30	(1)	(1)	4.7	79	22.5	80	23.1
144	Niota	6/30	(1)	(1)	18.4	82	17.4	79	30.5
145	Norris	6/30	10.4	85	10.3	85	9.4	84	10.9
146	Oak Ridge	6/30	(1)	(1)	8.6	80	12.3	76	7.9
147	Oakland	6/30	(1)	(1)	7.2	82	3.1	79	6.8
148	Obion	6/30	(1)	(1)	5.0	83	4.1	83	12.2
149	Oliver Springs	6/30	(1)	(1)	11.4	80	8.4	77	8.4
150	Oneida	6/30	8.7	89	11.4	89	7.7	89	9.4
151	Paris	6/30	7.8	80	7.0	80	12.3	80	13.1
152	Parsons	6/30	5.9	84	9.5	84	22.4	86	22.9
153	Petersburg	6/30	(1)	(1)	2.5	84	3.7	84	6.7
154	Pigeon Forge	6/30	9.7	80	10.3	80	8.9	80	10.3
155	Pikeville	6/30	14.5	82	11.2	81	16.6	81	23.0
156	Piperton	6/30	(1)	(1)	5.3	84	2.9	84	5.7
157	Portland	6/30	12.7	85	12.8	85	11.0	85	10.8
158	Pulaski	6/30	(1)	(1)	13.6	82	13.0	82	11.4
159	Puryear	6/30	6.8	82	7.6	82	5.9	82	7.6
160	Ramer	6/30	(1)	(1)	(1)	(1)	77.9	82	20.4
161	Red Boiling Springs	6/30	(1)	(1)	19.7	83	22.2	84	1.8
162	Ridgely	6/30	7.4	83	7.0	81	6.3	81	6.4
163	Ripley	6/30	8.0	80	9.1	81	7.2	76	8.2
164	Rockwood	6/30	(1)	(1)	15.4	77	15.7	77	14.3
165	Rogersville	6/30	(1)	(1)	3.0	78	3.4	78	(2)
166	Rossville	6/30	(1)	(1)	3.9	76	4.7	77	6.2
167	Rutherford	6/30	(1)	(1)	4.1	68	5.3	81	7.4
168	Rutledge	6/30	(1)	(1)	10.8	86	9.2	83	9.2

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		2019		2018		2017		2016	
		Measurement Indicators		Measurement Indicators		Measurement Indicators		Measurement Indicators	
		Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score
Entity Name		Fiscal Year End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage
Municipalities									
169	Saint Joseph	6/30	14.6 %	82 %	12.9 %	81 %	9.4 %	81 %	8.1 %
170	Sardis	6/30	(1)	(1)	1.4	77	37.4	77	21.0
171	Savannah	6/30	(1)	(1)	6.5	82	7.4	82	8.4
172	Scotts Hill	6/30	(1)	(1)	7.3	83	5.4	82	6.7
173	Selmer	6/30	(1)	(1)	3.5	82	3.8	69	7.1
174	Sevierville	6/30	7.8	84	0.9	84	2.1	86	2.4
175	Sharon	6/30	(1)	(1)	9.0	83	10.2	83	13.4
176	Shelbyville	6/30	(1)	(1)	23.0	83	22.2	83	19.3
177	Signal Mountain	6/30	23.0	84	18.1	84	13902.2	84	13.5
178	Smithville	6/30	13.5	81	13.3	81	11.9	71	15.3
179	Smyrna	6/30	14.9	92	18.4	93	22.0	92	20.8
180	Somerville	6/30	0.9	84	3.2	80	2.8	82	4.3
181	South Fulton	6/30	(1)	(1)	(1)	(1)	4.2	85	4.8
182	South Pittsburg	6/30	9.0	83	0.6	79	0.5	79	1.4
183	Sparta	6/30	1.7	81	2.1	81	5.9	89	2.2
184	Spencer	6/30	19.8	81	11.9	81	12.4	82	9.6
185	Spring City	6/30	(1)	(1)	7.8	89	5.9	89	5.5
186	Spring Hill	6/30	(1)	(1)	6.4	90	3.8	90	4.1
187	Springfield	6/30	10.5	76	10.5	76	10.2	76	9.8
188	Stanton	6/30	(1)	(1)	30.4	83	19.6	83	6.4
189	Sweetwater	6/30	7.9	81	8.2	81	6.4	81	8.0
190	Tellico Plains	6/30	(1)	(1)	16.5	86	1.0	86	7.6
191	Tennessee Ridge	6/30	5.2	83	5.1	80	7.5	79	3.4
192	Tiptonville	6/30	3.3	69	6.3	82	4.7	79	8.1
193	Toone	6/30	(1)	(1)	(1)	(1)	(1)	(1)	(1)
194	Tracy City	6/30	5.1	81	5.7	78	5.0	77	6.1
195	Trenton	6/30	8.7	84	7.2	82	5.8	82	6.5
196	Trezevant	6/30	(1)	(1)	2.6	83	16.4	82	12.8

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		Measurement Indicators		Measurement Indicators		Measurement Indicators		Measurement Indicators		
		Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	
Entity Name		Fiscal Year End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	
Municipalities										
197	Trimble	6/30	8.0 %	80 %	8.6 %	76 %	8.1 %	77 %	2.9 %	78 %
198	Troy	6/30	(1)	(1)	(1)	(1)	5.5	84	10.4	82
199	Tullahoma	6/30	(6)	(6)	(6)	(6)	7.6	87	8.1	87
200	Union City	6/30	(1)	(1)	6.7	81	6.2	81	5.1	81
201	Vanleer	6/30	4.5	84	4.8	84	4.7	84	11.0	73
202	Wartrace	6/30	12.0	81	30.6	81	18.7	81	10.2	81
203	Watertown	6/30	(1)	(1)	9.6	84	4.3	84	5.1	84
204	Waverly	6/30	(1)	(1)	13.9	77	15.7	77	18.6	77
205	Waynesboro	6/30	(1)	(1)	12.8	81	3.0	81	12.3	81
206	Westmoreland	6/30	(1)	(1)	27.6	83	25.3	83	20.1	82
207	White Pine	6/30	(1)	(1)	3.8	83	2.2	83	2.7	83
208	Whiteville	6/30	5.5	89	5.5	89	6.0	83	9.8	83
209	Winchester	6/30	17.8	85	16.0	85	15.0	85	15.6	85
210	Woodbury	6/30	18.5	83	17.9	83	12.5	83	15.4	86
Utility Districts										
1	Alpha-Talbott Utility District	6/30	11.5 %	82 %	10.3 %	82 %	12.2 %	82 %	(5) %	(5) %
2	Arthur-Shawnee Utility District	6/30	10.5	82	8.9	79	9.3	78	8.8	75
3	Bangham Utility District	5/31	12.6	91	13.4	84	14.7	83	12.0	83
4	Bean Station Utility District	8/31	(1)	(1)	13.9	82	10.1	82	14.5	82
5	Bedford County Utility District	6/30	8.9	82	8.7	82	8.5	82	8.1	82
6	Belvidere Rural Utility District	9/30	(1)	(1)	12.5	81	13.7	81	21.1	83
7	Big Creek Utility District	2/28	31.1	86	4.8	82	5.3	86	5.6	87
8	Bloomingdale Utility District	6/30	5.6	87	7.2	87	2.7	84	10.1	85
9	Blountville Utility District	6/30	13.9	87	9.9	87	10.6	87	10.1	85
10	Bon Aqua-Lyles Utility District	8/31	(1)	(1)	8.7	86	10.4	87	10.2	86

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		Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	
Entity Name	Fiscal Year End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	
Utility Districts										
11	Bon De Croft Utility District	6/30	16.3 %	84 %	11.0 %	88 %	5.9 %	88 %	7.3 %	87 %
12	Bristol-Bluff City Suburban Utility District	7/31	(1)	(1)	(1)	(1)	(1)	(1)	3.8	81
13	Brownlow Utility District	6/30	3.6	84	1.9	84	1.4	84	1.0	84
14	Cagle-Fredonia Utility District	12/31	(1)	(1)	9.2	81	8.2	79	10.8	79
15	Calhoun-Charleston Utility District	9/30	(1)	(1)	8.5	86	11.1	80	10.6	80
16	Carderview Utility District	6/30	(1)	(1)	2.8	85	2.2	80	0.1	78
17	Castalian Springs-Bethpage Utility District	6/30	43.4	88	15.4	88	14.8	88	15.9	85
18	Cedar Grove Utility District	6/30	6.0	82	7.2	82	5.2	82	4.4	82
19	Center Grove-Winchester Springs Utility District	9/30	(1)	(1)	6.6	86	5.4	86	7.5	86
20	Chanute Pall Mall Utility District	6/30	(1)	(1)	14.2	85	14.1	85	13.4	85
21	Cherokee Hills Utility District	12/31	(1)	(1)	(2)	(2)	(2)	(2)	(2)	(2)
22	Chuckey Utility District	6/30	14.4	83	14.6	83	17.8	82	15.4	82
23	Claiborne County Utility District	7/31	12.6	86	12.7	86	10.9	83	12.5	82
24	Clarksburg Utility District	12/31	(1)	(1)	3.9	85	5.0	82	5.4	79
25	Clearfork Utility District	12/31	(1)	(1)	(1)	(1)	7.9	77	12.2	78
26	Cold Springs Utility District	8/31	(1)	(1)	6.3	83	6.7	83	5.9	83
27	Consolidated Utility District of Rutherford County	6/30	(1)	(1)	1.8	84	2.2	80	2.5	78
28	Cookeville Boat Dock Road Utility District	6/30	(5)	(5)	9.6	84	9.7	84	26.0	84
29	Copper Basin Utility District	6/30	(1)	(1)	13.0	80	9.1	83	11.1	83
30	Cordell Hull Utility District	12/31	(1)	(1)	8.2	86	8.3	86	8.3	76
31	County Wide Utility District	6/30	(1)	(1)	(5)	(5)	11.1	82	7.1	81
32	Crab Orchard Utility District	12/31	(1)	(1)	22.2	87	5.2	82	6.8	78
33	Crockett Mills Utility District	12/31	(1)	(1)	7.8	81	9.9	81	7.9	81
34	Cross Anchor Utility District	6/30	16.9	84	13.6	84	15.4	84	16.6	83
35	Cumberland Heights Utility District	7/31	7.6	85	8.1	85	8.5	85	8.1	85
36	Cumberland Utility District of Roane and Morgan Counties	9/30	(1)	(1)	12.0	92	12.0	92	18.3	92
37	Cunningham Utility District	12/31	(1)	(1)	6.3	88	8.9	88	9.9	79
38	Dekalb Utility District	6/30	4.8	86	4.6	86	14.0	86	12.2	85

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		Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	Non- Revenue Water	Validity Score	
Entity Name	Fiscal Year End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	
Utility Districts										
39	Dewwhite Utility District	12/31	(1) %	(1) %	18.0 %	84 %	17.4 %	84 %	15.3 %	84 %
40	Double Springs Utility District	4/30	12.0	88	18.2	87	10.9	87	12.0	87
41	Dry Run Utility District	9/30	(6)	(6)	(6)	(6)	12.2	75	10.3	75
42	Dyersburg Suburban Utility District	6/30	(1)	(1)	6.6	68	8.9	82	8.8	80
43	East Fork Utility District	12/31	(1)	(1)	11.9	84	16.6	77	6.8	78
44	East Montgomery Utility District	6/30	9.1	92	10.9	92	8.0	88	(5)	(5)
45	East Sevier County Utility District	6/30	8.9	84	6.4	65	6.0	61	4.3	75
46	Eastside Utility District	6/30	10.8	86	9.0	84	16.9	81	11.7	81
47	Fairview Utility District	12/31	(1)	(1)	5.4	83	4.7	83	5.2	81
48	Fall Creek Falls Utility District	12/31	(1)	(1)	17.0	82	13.1	82	13.9	78
49	Fall River Utility District	12/31	(1)	(1)	12.1	85	4.1	85	4.4	85
50	Fentress County Utility District	6/30	17.9	83	23.4	83	20.0	83	20.6	83
51	First Utility District of Carter County	6/30	(1)	(1)	5.5	89	6.7	89	5.5	89
52	First Utility District of Hardin County	3/31	(1)	(1)	17.8	87	19.4	87	15.7	87
53	First Utility District of Hawkins County	6/30	(1)	(1)	12.1	86	13.4	80	11.5	80
54	First Utility District of Knox County	12/31	(1)	(1)	4.7	87	4.7	87	4.5	86
55	First Utility District of Tipton County	6/30	7.8	82	3.1	82	(5)	(5)	3.0	82
56	Gibson County Municipal Water District	11/30	(1)	(1)	8.4	81	9.8	78	8.3	78
57	Gladeville Utility District	6/30	(5)	(5)	7.0	86	6.5	84	7.5	81
58	Glen Hills Utility District	6/30	9.2	85	11.1	80	8.3	80	7.0	80
59	Grandview Utility District	12/31	(1)	(1)	16.3	82	20.8	82	21.8	82
60	Griffith Creek Utility District	12/31	(1)	(1)	19.6	78	13.8	78	17.7	85
61	H.B. and T.S. Utility District	9/30	(1)	(1)	12.1	85	9.3	85	9.1	85
62	Hallsdale-Powell Utility District	3/31	11.6	81	9.9	78	10.6	77	16.8	74
63	Hampton Utility District	6/30	10.3	82	10.2	82	11.4	82	15.5	82
64	Harbor Utility District	6/30	5.6	82	5.5	80	7.5	80	7.5	80
65	Harpeth Valley Utility District	12/31	(1)	(1)	3.1	88	3.7	86	4.2	77
66	Haywood County Utility District	6/30	9.9	84	12.4	84	8.1	84	10.0	84

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		Measurement Indicators			Measurement Indicators		Measurement Indicators		Measurement Indicators	
		Fiscal Year	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score
Entity Name		End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage
Utility Districts										
67	Hendersonville Utility District	6/30	7.3 %	94 %	9.1 %	94 %	7.7 %	94 %	6.6 %	94 %
68	Hillsville Utility District	12/31	(1)	(1)	6.6	77	7.0	77	7.1	77
69	Hixson Utility District	4/30	5.2	85	5.9	86	9.3	84	15.1	83
70	Holston Utility District	2/28	(1)	(1)	14.8	76	13.3	80	16.4	89
71	Hornbeak Utility District	4/30	2.0	83	4.3	83	4.7	83	2.8	82
72	Huntsville Utility District	8/31	6.8	85	7.1	85	6.3	82	6.3	82
73	Intermont Utility District	12/31	(1)	(1)	7.9	84	17.6	84	11.0	84
74	Iron City Utility District	12/31	(1)	(1)	28.5	76	27.4	76	27.0	75
75	Jackson County Utility District	12/31	(1)	(1)	18.3	84	18.4	83	17.1	83
76	Knox-Chapman Utility District	2/28	8.2	83	6.7	83	9.5	82	9.5	82
77	Laguardo Utility District	12/31	(1)	(1)	2.4	84	3.1	84	3.6	83
78	Lakeview Utility District	12/31	(1)	(1)	5.1	81	4.9	78	4.5	77
79	Leoma Utility District	12/31	(1)	(1)	7.1	82	8.7	80	8.9	80
80	Lone Oak Utility District	12/31	(1)	(1)	20.8	85	50.9	85	14.2	85
81	Luttrell-Blaine-Corryton Utility District	7/31	4.9	86	6.2	86	7.5	86	5.6	86
82	Madison Utility District of Davidson County	6/30	0.4	94	0.4	94	0.4	94	0.3	94
83	Mallory Valley Utility District	9/30	(1)	(1)	5.8	95	5.8	95	5.8	96
84	Martel Utility District	12/31	(1)	(1)	4.1	86	4.8	86	7.4	86
85	Mid-Hawkins County Utility District	6/30	(6)	(6)	7.5	82	3.9	76	4.0	76
86	Milcrofton Utility District	9/30	(1)	(1)	6.0	96	8.4	95	6.4	95
87	Minor Hill Utility District	12/31	(1)	(1)	18.4	82	18.4	80	20.5	74
88	Mooresburg Utility District	12/31	(1)	(1)	(1)	(1)	11.8	87	15.9	81
89	New Canton Utility District	12/31	(1)	(1)	15.8	87	19.7	81	20.8	81
90	New Market Utility District	12/31	(1)	(1)	19.1	86	13.9	86	10.9	79
91	Nolensville-College Grove Utility District	9/30	(1)	(1)	5.8	90	6.0	90	5.8	90
92	North Overton Utility District	5/31	12.7	86	12.2	90	9.4	90	11.1	87
93	North Stewart Utility District	5/31	14.3	85	16.1	85	12.2	85	12.5	84

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		Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	
		Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	
Utility Districts										
94	North Utility District of Decatur & Benton Counties	6/30	6.1 %	82 %	4.5 %	83 %	5.3 %	83 %	8.4 %	84 %
95	North Utility District of Rhea County	9/30	(1)	(1)	12.0	84	8.8	83	7.9	81
96	North West Utility District	6/30	5.5	88	5.2	88	8.7	86	6.6	86
97	Northeast Henry County Public Utility District	6/30	(1)	(1)	4.2	80	3.6	80	4.1	80
98	Northeast Knox Utility District	1/31	2.9	82	2.5	83	2.6	83	3.0	83
99	Northeast Lawrence Utility District	12/31	(1)	(1)	3.9	85	4.8	85	6.7	85
100	Northwest Clay Utility District	8/31	(1)	(1)	14.2	81	9.3	79	12.5	78
101	Northwest Dyersburg Utility District	6/30	6.9	83	5.6	83	6.3	83	5.7	81
102	Northwest Henry Utility District	6/30	(1)	(1)	14.1	83	12.1	82	14.2	82
103	Ocoee Utility District	6/30	5.7	90	5.4	90	5807.6	90	3.2	85
104	O'Connor Utility District	12/31	(1)	(1)	14.5	84	15.4	84	17.6	82
105	Old Gainesboro Road Utility District	12/31	2.7	88	7.0	89	7.6	89	9.5	89
106	Old Knoxville Highway Utility District	6/30	(1)	(1)	12.7	80	14.2	76	8.5	76
107	Perryville Utility District	12/31	(1)	(1)	14.4	80	16.7	78	16.6	80
108	Persia Utility District	12/31	(1)	(1)	4.4	86	50.6	91	12.2	90
109	Plateau Utility District	6/30	9.2	82	8.0	82	8.1	82	9.8	82
110	Pleasant View Utility District	11/30	(1)	(1)	12.0	87	10.9	87	10.1	86
111	Poplar Grove Utility District	6/30	2.3	93	2.2	93	3.2	93	4.1	89
112	Quebeck-Walling Utility District	12/31	(1)	(1)	14.5	84	11.5	84	14.5	84
113	Reelfoot Utility District	6/30	(1)	(1)	4.3	83	5.4	80	16.5	72
114	Riceville Utility District	6/30	9.1	87	7.6	85	6.0	85	7.4	85
115	River Road Utility District	6/30	3.9	86	7.3	86	5.5	86	2.8	96
116	Roan Mountain Utility District	3/31	11.0	89	4.8	89	4.8	89	4.7	89
117	Roane Central Utility District	12/31	(1)	(1)	12.7	85	18.8	85	19.3	85
118	Russellville-Whitesburg Utility District	6/30	9.8	87	10.8	85	7.4	90	6.8	92
119	Saltillo Utility District	10/31	(1)	(1)	4.7	83	4.4	83	5.4	83
120	Samburg Utility District	1/31	15.6	82	18.6	82	15.9	83	19.4	80
121	Savannah Valley Utility District	4/30	18.0	93	6.3	90	17.8	92	9.3	93

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		Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	
		Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	
Utility Districts										
122	Second South Cheatham Utility District	6/30	3.7 %	85 %	3.9 %	87 %	3.7 %	87 %	4.2 %	86 %
123	Sewanee Utility District	12/31	(1)	(1)	6.8	84	6.9	84	5.9	84
124	Shady Grove Utility District	9/30	(1)	(1)	12.4	87	14.3	87	12.5	87
125	Siam Utility District	1/31	11.7	81	8.0	81	6.5	81	4.4	81
126	Smith Utility District	12/31	(1)	(1)	2.3	91	3.7	91	3.7	88
127	Sneedville Utility District	3/31	8.1	81	9.7	80	10.8	76	7.4	76
128	South Blount Utility District	6/30	2.1	92	2.4	92	2.2	92	2.2	92
129	South Bristol-Weaver Pike Utility District	11/30	(1)	(1)	7.3	81	1.6	76	4.8	81
130	South Cumberland Utility District	12/31	(1)	(1)	9.2	89	8.6	89	9.8	83
131	South Elizabethton Utility District	2/28	19.4	84	27.8	84	14.0	89	14.5	84
132	South Giles Utility District	12/31	(1)	(1)	13.1	82	14.6	81	12.2	81
133	South Side Utility District	12/31	(1)	(1)	13.2	83	8.4	86	10.3	85
134	Spring Creek Utility District of Hardeman County	6/30	7.2	84	5.4	84	5.6	70	8.8	70
135	Springville Utility District	12/31	(1)	(1)	0.9	85	1.1	85	1.3	85
136	Summertown Utility District	6/30	18.0	83	9.6	80	8.2	80	18.0	75
137	Surgoinsville Utility District	4/30	(1)	(1)	7.6	83	11.0	82	7.9	80
138	Sylvia Tennessee City Pond Utility District	6/30	7.3	84	7.9	83	(5)	(5)	9.7	83
139	Tarpley Shop Utility District	6/30	(1)	(1)	11.1	85	6.0	85	9.4	85
140	Tuckaleechee Utility District	6/30	(1)	(1)	16.9	84	20.8	84	14.1	75
141	Twenty Five Utility District	12/31	(1)	(1)	5.5	88	8.8	89	5.1	89
142	Unicoi Water Utility District	9/30	17.0	83	13.9	83	16.9	83	15.9	83
143	Union Fork-Bakewell Utility District	6/30	6.5	88	5.5	88	4.1	85	5.4	85
144	Walden's Ridge Utility District	6/30	5.7	94	5.2	94	3.4	94	4.1	94
145	Warren County Utility District	6/30	3.7	86	3.8	84	4.5	85	3.4	85
146	Watts Bar Utility District	9/30	(1)	(1)	5.9	89	5.4	88	5.7	89
147	Webb Creek Utility District	12/31	(1)	(1)	5.2	85	4.4	85	2.8	85
148	West Cumberland Utility District	6/30	11.3	85	13.9	88	12.8	88	16.2	88
149	West Knox Utility District	6/30	8.8	87	7.5	87	8.4	87	7.7	87

Division of Local Government Audit
Schedule of Water Loss in Tennessee Local Governments
As Reported in Annual Financial Audit Reports for the Fiscal Years Ended 2019, 2018, 2017, and 2016
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		2019		2018		2017		2016		
		Measurement Indicators		Measurement Indicators		Measurement Indicators		Measurement Indicators		
		Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	Non-Revenue Water	Validity Score	
Entity Name	Fiscal Year End	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	Percentage	
Utility Districts										
150	West Overton Utility District	12/31	(1) %	(1) %	18.2 %	89 %	18.1 %	89 %	15.5 %	88 %
151	West Point Utility District	12/31	(1)	(1)	4.8	83	5.4	83	4.8	83
152	West Stewart Utility District of Stewart County	6/30	1.8	77	3.7	77	2.7	76	2.0	72
153	West Warren-Viola Utility District	12/31	(1)	(1)	21.6	90	9.0	88	5.6	88
154	West Wilson Utility District	5/31	3.7	83	3.1	83	3.5	83	3.0	83
155	White House Utility District	12/31	(1)	(1)	10.5	92	11.9	92	13.0	92
156	Witt Utility District	9/30	(1)	(1)	6.7	94	5.2	92	5.8	92
157	Woodlawn Utility District	12/31	(1)	(1)	14.8	88	13.9	88	8.8	87
Counties										
1	Hartsville-Trousdale County	6/30	(1) %	(1) %	8.2 %	75 %	17.3 %	76 %	22.1 %	72 %
2	Lincoln County Board of Public Utilities	6/30	10.3	80	9.6	80	13.4	77	16.1	77
3	Sevier County Public Utility Fund	6/30	(1)	(1)	21.3	91	15.6	91	28.5	90
4	Wayne County Public Utility Fund	6/30	(1)	(1)	20.1	62	-9.7	59	8.2	30
Metropolitan Governments										
1	Metropolitan Lynchburg - Moore County	6/30	(1) %	(1) %	8.1 %	83 %	10.1 %	83 %	4.7 %	80 %
2	Metropolitan Nashville - Davidson County	6/30	5.1	82	7.0	77	8.7	81	10.6	82
Other Governmental Entities										
1	Adams-Cedar Hill Water System	6/30	6.4 %	87 %	11.7 %	81 %	7.5 %	87 %	7.8 %	87 %
2	Anderson County Water Authority	6/30	31.8	83	30.0	83	5.7	83	6.0	83
3	Brownsville Energy Authority	6/30	8.2	83	6.7	83	7.8	83	7.0	83
4	Caryville-Jacksboro Utility Commission	6/30	2.7	97	2.9	97	2.3	97	2.3	94
5	Cunningham-East Montgomery Water Treatment	12/31	(1)	(1)	0.0	99	0.0	99	0.0	99
6	Dowelltown-Liberty Waterworks	6/30	13.9	81	17.0	81	20.6	81	28.5	81
7	Duck River Utility Commission	6/30	0.9	96	0.9	96	0.6	97	1.5	99
8	Hiwassee Utilities Commission	6/30	(1)	(1)	-0.2	93	1.2	93	3.0	93
9	Jackson Energy Authority	6/30	8.5	87	14.0	83	12.2	83	6.0	89

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Entity Name	2019			2018		2017		2016		
	Measurement Indicators			Measurement Indicators		Measurement Indicators		Measurement Indicators		
	Fiscal Year End	Non-	Validity Score Percentage	Non-	Validity Score Percentage	Non-	Validity Score Percentage	Non-	Validity Score Percentage	
		Revenue Water		Revenue Water		Revenue Water		Revenue Water		
		Percentage		Percentage		Percentage		Percentage		
Other Governmental Entities										
10	Lauderdale County Water System	6/30	(1) %	(1) %	6.4 %	83 %	7.0 %	80 %	12.2 %	<div>68</div> %
11	Marshall County Board of Public Utilities	6/30	13.0	81	18.7	81	13.7	76	7.7	71
12	Maury County Board of Public Utilities	6/30	10.6	85	9.8	83	11.7	82	11.2	79
13	Tellico Area Services System	6/30	3.1	94	3.1	94	3.5	94	3.5	91
14	Tullahoma Utilities Authority	6/30	8.1	87	6.9	87	(6)	(6)	(6)	(6)
15	Watauga River Regional Water Authority	6/30	0.5	82	0.3	82	0.6	82	0.7	82
16	Water Authority of Dickson County	6/30	(1)	(1)	13.0	88	11.6	84	12.5	84
17	Wilson County Water & Wastewater Authority	6/30	(1)	(1)	7.7	84	6.3	85	6.2	85

Footnotes:

- (1) As of December 31, 2019, the annual financial audit report had not been filed with our office.
- (2) The schedule of water loss was incomplete, illegible, inaccurate, in an old format, or not included in the local government's annual financial audit report; therefore, the indicators are not available for this year.
- (3) A border of a single line indicates that the water system was referred due to technical issues as described in footnote (2).
- (4) A border of a double line indicates the water system was referred due to either the validity score and/or the non-revenue water as a percent by cost of operating system exceeding the parameters set by the board.
- (5) The entity has changed the fiscal year end from December 31 to June 30. Therefore, the following year financial audit report reflects an 18-month audit.
- (6) The entity was not required to report water loss information (due to dissolving, merging, transferring water operations, etc.)